

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

JOBAR HOLDING CORPORATION, ROBERT BUCK,
Individually, and ROBERT BUCK, As Executor of the
Estate of JOAN BUCK, and ROBERT BUCK,
individually and ROBERT BUCK, As Executor of the
Estate of JOAN BUCK, derivatively as shareholders on
behalf of JOBAR HOLDING CORPORATION,

Plaintiffs,

- against -

DAVID HALIO,

Defendant.

Case No. 1:23-cv-11217 (JGLC)(GS)

**DECLARATION OF DAN BRECHER,
ESQ., AS TO REDACTED EXHIBITS C
AND D IN OPPOSITION TO NEWLY
STATED CLAIM FOR SANCTIONS IN
REPLY BRIEF AS TO MOTION FOR
RULE 11 SANCTIONS**

DAN BRECHER, ESQ., an attorney duly admitted to practice law in the courts of the State of New York, and before this Court, declares the following to be true under the penalties of perjury:

1. I am counsel to the law firm of Scarinci & Hollenbeck LLC, attorneys for the Plaintiffs herein, and make this declaration to confirm that, as directed by the Court, I have further redacted the Jobar EIN number as well as numbers identifying the accountants as the preparers of the tax returns and K-1's contained in Exhibits C and D to Plaintiffs' opposition to Defendant's Rule 11 Motion. We E-filed, today, the Plaintiff Jobar Holding Corporation's ("Jobar") 2013 and 2014 tax return excerpts that are Exhibits C and D to Document 28 herein, Plaintiff's opposition to Rule 11 sanctions, which Defendant, in his Reply papers, for the first time added that he also sought sanctions for our E-filing tax documents that included Jobar's EIN number and the tax filing accountant's identifying information.

2. The Court will note that the unredacted 2013 and 2014 tax return excerpts I previously filed herein are stamped showing they were originally filed in 2017. They were filed in the State court by Attorney Richard Yeskoo in the pending State court case Plaintiffs brought

against Barbara Halio. The tax return excerpts I filed herein are the same documents I copied out of the State court filings made years ago without anyone ever objecting. They are the same documents as filed therein copied almost seven years later, except for the further redactions we added.

3. It is important to point out the hollowness of Defendant's complaint that the documents should not have been copied from the 2017 filing in the State court case, as filed here by me. As indicated on the re-filed redacted returns, they are NYSCEF Doc. Nos. 62 and 63 in the State court case. The Jobar 2013 and 2014 tax returns were filed in 2017 by Richard Yeskoo, Defendant David Halio's former attorney prior to the litigation (see NYSCEF Doc. No. 48). And, Yeskoo was Barbara Halio's and also Jobar's former attorney prior to the litigation (NYSCEF Doc. No. 50).

4. Defendant's current counsel herein has represented Barbara Halio since 2023 in the State court case and appeal, and never previously complained about any filing of those same tax returns and K-1's in the pending State court case.

5. Jobar's former accountants, Turman & Eimer, defendants in the State court case at the time the tax returns were filed by Yeskoo, and for six years thereafter, never objected to Yeskoo's filings of the unredacted tax filings they had prepared, even though their identifying information as tax preparers appeared on the tax returns Yeskoo E-filed in December 2017, which I re-filed herein.

6. I did not represent Plaintiffs in 2017, and only commenced representing Plaintiffs in July of the year following after Yeskoo's filing of the unredacted tax returns.

7. In his Reply, the new request made for sanctions is based on tax returns filed that

Defendant, for the first time, now objects to for the lack of certain redactions, despite that these returns show on their face that they were previously filed in the pending State court proceedings by an attorney who had previously represented this Defendant, his mother and Jobar.

8. Defendant added in his Reply a new request for sanctions as to the lack of further redactions in Exhibits C and D to my opposition to the Rule 11 Motion. I submitted documents that had sat unobjected to by Defendant, nor by the accountants who are defendants named in the State court action on appeal, and are being made now as to documents copied from the court record of more than six years standing without anyone's objection, and that I copied and filed herein but did not originally file in the State court.

9. Similarly, the K-1's filed herein as Exhibit D to Doc. No. 28, are the same documents filed more than four years ago as NYSCEF Doc No. 126, without anyone's complaint about redactions needed for the EIN number of Jobar or other unspecified tax information which contained the unredacted EIN number for the defunct Jobar Holding Corporation.

10. The exhibits also contain social security numbers for individuals, but those were all redacted in the original filing to exclude all but the last four numbers. The Defendant's new request for sanctions does not claim that anyone's social security number was presented in unredacted form. All social security numbers were all presented in redacted form in my original filing in response to the Rule 11 Motion.

11. I have sought here to show Plaintiffs' compliance with Your Honor's authorization of the sealing and re-filing of Exhibit's C and D to the Opposition to the Rule 11 Motion and

to submit that no sanctions are merited for the partially redacted exhibits for the reasons set forth above including that no one, including all counsel, ever objected to the redaction of the documents for more than six years, and, that it is Defendant's former counsel prior to the proceedings who filed the documents in the State court in the form to which Defendant now objects, raised for the first time in Defendant's recent Reply.

I declare, under penalty of perjury, that the foregoing is true and correct.

Dated: New York, New York
August 26, 2024

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